

County of Placer, California

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2002**

Business-type Activities-Enterprise Funds							
	Transit	Facilities	Health and Human Services	County Service Areas	Sewer Maintenance Districts	Total	Governmental Activities-Internal Service Funds
Operating Revenues							
Charges for sales and services:							
Tenant rentals	\$ -	\$ 879,682	\$ -	\$ -	\$ -	\$ 879,682	\$ -
County contribution in lieu of rent	-	1,425,000	732,971	-	-	2,157,971	-
Passenger fares	1,974,115	-	-	-	-	1,974,115	-
Sewer and water fees	-	-	-	60,691	249,256	309,947	-
Connection fees	-	-	-	43,962	1,252,907	1,296,869	-
Landfill fees	-	3,215,146	-	-	-	3,215,146	-
Direct charges	-	204,671	-	377,397	5,720,439	6,302,507	-
Other charges for current services	-	991,708	2,242,979	1,600	308,082	3,544,369	-
Insurance charges	-	-	-	-	-	-	10,363,399
Automotive mileage	-	-	-	-	-	-	5,825,274
Telecommunication fees	-	-	-	-	-	-	3,663,109
Special district fees	-	-	-	-	-	-	5,699,128
Materials and supplies	-	-	-	-	-	-	305,003
Data processing maintenance service	-	-	-	-	-	-	957,399
Printing services	-	-	-	-	-	-	1,188,457
Mailing services	-	-	-	-	-	-	204,747
Miscellaneous	21,795	312,445	239,167	-	915	574,322	464,180
Total operating revenues	1,995,910	7,028,652	3,215,117	483,650	7,531,599	20,254,928	28,670,696
Operating Expenses							
Salaries and employee benefits	1,878,302	1,324,030	5,272,983	-	-	8,475,315	7,136,233
Service and supplies	2,179,134	3,975,870	6,859,793	484,180	6,473,860	19,972,837	12,367,016
Depreciation	435,207	507,261	17,979	76,961	1,544,958	2,582,366	1,416,431
Judgements and damages	-	-	-	-	-	-	10,134,637
Total operating expenses	4,492,643	5,807,161	12,150,755	561,141	8,018,818	31,030,518	31,054,317
Operating income (loss)	(2,496,733)	1,221,491	(8,935,638)	(77,491)	(487,219)	(10,775,590)	(2,383,621)
Nonoperating Revenues (Expenses)							
Taxes	2,956,999	-	-	-	69,298	3,026,297	-
Interest revenue	54,269	761,270	6,397	43,979	336,279	1,202,194	1,351,228
Interest expense	-	(165,441)	(11,811)	(6,403)	(64,167)	(247,822)	(15,482)
Loss on disposal of capital assets	(12)	-	(37,526)	-	-	(37,538)	(406,119)
Intergovernmental	427,731	-	5,072,298	-	1,092	5,501,121	-
Total nonoperating revenues (expenses)	3,438,987	595,829	5,029,358	37,576	342,502	9,444,252	929,627
Income (loss) before capital contributions and transfers	942,254	1,817,320	(3,906,280)	(39,915)	(144,717)	(1,331,338)	(1,453,994)
Capital contributions	1,330,332	28,823	-	571,498	1,042,397	2,973,050	-
Transfers in	-	59,962	3,654,943	-	131,497	3,846,402	517,028
Transfers out	(60,070)	(775,034)	(38,519)	-	-	(873,623)	(1,296,601)
Change in net assets	2,212,516	1,131,071	(289,856)	531,583	1,029,177	4,614,491	(2,233,567)
Total net assets, beginning of year, as restated	5,778,614	13,576,014	1,014,458	4,278,575	68,567,922		20,083,365
Total net assets, end of year	\$ 7,991,130	\$ 14,707,085	\$ 724,602	\$ 4,810,158	\$ 69,597,099		\$ 17,849,798

Some amounts reported for business-type activities in the statement of activities are different because the change in net assets of the District Services Internal Service Fund is reported with business-type activities.

Change in net assets of business-type activities (Page 15) (209,484)

\$ 4,405,007